

252 CMR: BOARD OF REGISTRATION IN PUBLIC ACCOUNTANCY

252 CMR 1.00: REGULATIONS GOVERNING THE BOARD AND THE CONDUCT OF ITS BUSINESS

PREAMBLE. 252 CMR is adopted by the Massachusetts Board of Public Accountancy, pursuant to its authority under M.G.L. c. 112, § 87A½. The purpose is to promote and protect the public interest by implementing the provisions of M.G.L. c. 112, §§ 87A through 87E½, which provides for the issuance of certificates as certified public accountants; the issuance of licenses to practice public accountancy; and the regulation of the practice of public accountancy, all to the end of enhancing the reliability of information which is used for guidance in financial transactions or for accounting for or asserting the financial status or performance of commercial, noncommercial and governmental enterprises.

Throughout 252 CMR, M.G.L. c. 112, §§87A - 87E1/2~~the "Public Accountancy Act of 1963", as amended~~, may be referred to as "the Act", the "Board of Public Accountancy" as "the Board", and "examination" means the examination required for a certificate as a certified public accountant prescribed by M.G.L. c. 112, § 87A½.